

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION**ANNUAL CITY/TOWN
FINANCIAL REPORT**

(Please correct any error in name, address, and ZIP Code)

**PLEASE
RETURN
COMPLETED
FORM TO****State of New Hampshire
Department of Revenue Administration
Municipal Services Division
PO Box 487
Concord, NH 03302-0487
Telephone: (603) 271-3397****Part I GENERAL FUND – Revenues and expenditures for the period – Specify** ↗

January 1, 2008 to December 31, 2008

OR

July 1, 2008 to June 30, 2009

A. REVENUES – Modified Accrual**1. Revenue from taxes** (Including state education)**a.** Property taxes (commitment less overlay
plus Section C, line 6, column (c), page 12)Account
No.
(a)

Amount

(b)

3110

T01
\$**b.** State and local taxes assessed
for school districts

\$

4933

c. Land use change taxes – General Fund

3120

T01

d. Land use change taxes – Conservation Fund

3121

T01

e. Resident taxes

3180

T01

f. Timber taxes

3185

T01

g. Payments in lieu of taxes

3186

U99

h. Other taxes (Explain on separate schedule)

3189

T01

i. Interest and penalties on delinquent taxes

3190

T01

j. Excavation Tax (@ \$.02 per cu. yd.)

3187

T99

k. TOTAL (Excluding line 1b) →

\$

2. TOTAL revenues for education purposes(This entry should be used by the few municipalities which
have dependent school districts only)

\$

3. Revenue from licenses, permits, and fees**a.** Business licenses and permits

3210

T28

b. Motor vehicle permit fees

3220

T01

c. Building permits

3230

T29

Part I GENERAL FUND (Continued)

A. REVENUES – Modified Accrual (Continued)	Account No. (a)	Amount (b)
3. Revenue from licenses, permits, and fees (Continued)		
d. Other licensing and permit taxes	3290	T29
e. TOTAL →		\$
4. Revenue from the federal government		B50
a. Housing and urban renewal (HUD)	3311	\$
b. Environmental protection	3312	B89
c. Other federal grants and reimbursements – <i>Specify</i> ↗		B89
	3319	
d. TOTAL →		\$
5. Revenue from the State of New Hampshire		C30
a. Shared revenue block grant	3351	\$
b. Meals and rooms distribution	3352	C30
c. Highway block grant	3353	C46
d. Water pollution grants	3354	C89
e. Housing and community development	3355	C50
f. State and federal forest land reimbursement	3356	C89
g. Flood control reimbursement	3357	C89
h. Other state grants and reimbursements – <i>Specify</i> ↗		C89
	3359	
i. TOTAL →		\$
6. Revenue from other governments		D89
Intergovernmental revenue – Other	3379	\$
7. Revenue from charges for services (Exclude interfund transfers)		A89
a. Income from departments	3401	\$
b. Water supply system charges	3402	A91
c. Sewer user charges	3403	A80
d. Garbage-refuse charges	3404	A81
e. Electric user charges	3405	A92
f. Airport fees	3406	A01
g. Parking		A60
h. Transit or bus system		A94
i. Parks and Recreation		A61
j. Cemeteries		A03
k. Toll highways		A45
l. Other charges	3409	A89
m. TOTAL →		\$

Part I GENERAL FUND (Continued)**A. REVENUES – Modified Accrual (Continued)****8. Revenue from miscellaneous sources****a.** Special assessments**b.** Sale of municipal property**c.** Interest on investments**d.** Rents of property**e.** Fines and forfeits**f.** Insurance dividends and reimbursements**g.** Contributions and donations**h.** Other miscellaneous sources not otherwise classified**i. TOTAL** →**9. Interfund operating transfers in****a.** Transfers from special revenue fund**b.** Transfers from capital projects fund**c.** Transfers from proprietary funds**d.** Transfers from capital reserve fund**e.** Transfers from trust and fiduciary funds**f.** Transfers from conservation fund**g. TOTAL** →**10. Other financial sources****a.** Proceeds from long-term notes and
general obligation bonds**b.** Proceeds from all other bonds**c.** Other long-term financial sources**d. TOTAL** →**11. TOTAL REVENUES FROM ALL SOURCES** →**12. TOTAL FUND EQUITY** *(Beginning of year)*
(Should equal line B.2f, column b, page 9) →**13. TOTAL OF LINES 11 AND 12**
(Should equal line 21, page 8) →Account
No.
(a)Amount
(b)U01
\$

U11

U20

U40

U30

U99

U50

U99

\$

\$

\$

\$

\$

\$

\$

\$

Remarks

Part I GENERAL FUND (Continued)

B. EXPENDITURES – Modified Accrual	Account No. (a)	Total expenditure (b)	Equipment and land purchases (c)	Construction (d)
1. General government				
a. Executive	4130	E29 \$	G29 \$	F29 \$
b. Election and registration	4140	E89	G89	F89
c. Financial administration	4150	E23	G23	F23
d. Revaluation of property	4152	E23	G23	F23
e. Legal expense	4153	E25	G25	F25
f. Personnel administration	4155	E29	G29	F29
g. Planning and zoning	4191	E29	G29	F29
h. General government building	4194	E31	G31	F31
i. Cemeteries	4195	E03	G03	F03
j. Insurance not otherwise allocated	4196	E03	G03	F03
k. Advertising and regional association	4197	E89	G89	F89
l. Other general government	4199	E89	G89	F89
m. TOTAL →		\$	\$	\$
2. Public safety				
a. Police	4210	E62 \$	G62 \$	F62 \$
b. Ambulance	4215	E32	G32	F32
c. Fire	4220	E24	G24	F24
d. Building inspection	4240	E66	G66	F66
e. Emergency management	4290	E89	G89	F89
f. Other public safety (including communications)	4299	E89	G89	F89
g. TOTAL →		\$	\$	\$
3. Airport/Aviation center				
a. Administration	4301	\$	\$	\$
b. Airport operations	4302			
c. Other	4309			
d. TOTAL →		E01 \$	G01 \$	F01 \$

Remarks

Part I GENERAL FUND (Continued)

B. EXPENDITURES – Modified Accrual (Continued)	Account No. (a)	Total expenditure (b)	Equipment and land purchases (c)	Construction (d)
4. Highways and streets				
a. Administration	4311	E44 \$	G44 \$	F44 \$
b. Highways and streets	4312	E44	G44	F44
c. Bridges, railroad crossing	4313	E44	G44	F44
d. Street lighting	4316	E44	G44	F44
e. Toll highways	4316	E45	G45	F45
f. Other highway, streets, and bridges	4319	E44	G44	F44
g. TOTAL →		\$	\$	\$
5. Sanitation		E80	G80	F80
a. Administration	4321	\$	\$	\$
b. Solid waste collection	4323	E81	G81	F81
c. Solid waste disposal	4324	E81	G81	F81
d. Solid waste clean-up	4325	E81	G81	F81
e. Sewage collection and disposal	4326	E80	G80	F80
f. Other sanitation	4329	E80	G80	F80
g. TOTAL →		\$	\$	\$
6. Water distribution and treatment				
a. Administration	4331	\$	\$	\$
b. Water services	4332			
c. Water treatment	4335			
d. Water conservation	4338			
e. Other water	4339			
f. TOTAL →		E91 \$	G91 \$	F91 \$
7. Electric				
a. Administration	4351	\$	\$	\$
b. Generation	4352			
c. Purchase costs	4353			
d. Equipment maintenance	4354			
e. Other electric	4359			
f. TOTAL →		E92 \$	G92 \$	F92 \$

Part I GENERAL FUND (Continued)

B. EXPENDITURES – Modified Accrual (Continued)	Account No. (a)	Total expenditure (b)	Equipment and land purchases (c)	Construction (d)
8. Health				
a. Administration	4411	\$	\$	\$
b. Pest control	4414			
c. Health agencies and hospitals	4415			
d. Vital statistics	4140			
e. Other health	4419			
f. TOTAL →		E32 \$	G32 \$	F32 \$
9. TOTAL expenditures for education purposes <i>(This entry should be used by the few municipalities which have dependent school districts only)</i>		\$	\$	\$
10. Welfare		E79	G79	F79
a. Administration	4441	\$	\$	\$
b. Direct assistance	4442	E67		
c. Intergovernmental welfare payments	4444	M79		
d. Vendor payments	4445	E75		
e. Other welfare	4449	E79	G79	F79
f. TOTAL →		\$	\$	\$
11. Culture and recreation		E61	G61	F61
a. Parks and recreation	4520	\$	\$	\$
b. Library	4550	E52	G52	F52
c. Patriotic purposes	4583	E61	G61	F61
d. Other culture and recreation	4589	E61	G61	F61
e. TOTAL →		\$	\$	\$
12. Conservation				
a. Administration	4611	\$	\$	\$
b. Purchase of natural resources	4612			
c. Other conservation	4619			
d. TOTAL →		E59 \$	G59 \$	F59 \$
13. Redevelopment and housing				
a. Administration	4631	\$	\$	\$
b. Redevelopment and housing	4632			
c. TOTAL →		E50 \$	G50 \$	F50 \$

Part I GENERAL FUND (Continued)

B. EXPENDITURES – Modified Accrual (Continued)	Account No. (a)	Total expenditure (b)	Equipment and land purchases (c)	Construction (d)
14. Economic development				
a. Administration	4651	\$	\$	\$
b. Economic development	4652			
c. Other economic development	4659			
d. TOTAL →		E89 \$	G89 \$	F89 \$
15. Debt service				
a. Principal long term bonds and notes	4711	\$		
b. Interest on long term bonds and notes	4721	I89		
c. Interest on tax and revenue anticipation notes	4723	I89		
d. Other debt service charges	4790	E23		
e. TOTAL →		\$		
16. Capital outlay (not reported above)			G89	F89
a. Land and improvements	4901		\$	
b. Machinery, vehicles, and equipment	4902		G89	
c. Buildings	4903			F89
d. Improvements other than buildings	4909			F89
e. TOTAL →			\$	
17. Interfund operating transfers out				
a. Transfers to special revenue funds	4912	\$		
b. Transfers to capital projects funds	4913			
c. Transfers to proprietary funds	4914			
d. Transfers to capital reserve funds	4915			
e. Transfers to expendable trust funds	4916			
f. Transfers to nonexpendable trust funds	4918			
g. TOTAL →		\$		

Remarks

Part I	GENERAL FUND (Continued)
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B. EXPENDITURES – Modified Accrual (Continued)	Account No.	Amount	Equipment and land purchases	Construction
	(a)	(b)	(c)	(d)
18. Payments to other governments				
a. Taxes assessed for county	4931	\$		
b. Taxes assessed for precincts/village districts	4932			
c. Local education taxes assessed	4933			
d. Taxes assessed for State	4934			
e. Payments to other governments	4939			
f. TOTAL →		\$		
19. TOTAL EXPENDITURES →		\$	\$	\$
20. TOTAL FUND EQUITY <i>(End of year)</i> <i>(Should equal line B.2f, column c, on page 9 and line 13 on page 3, less line 19 above)</i> →		\$		
21. TOTAL OF LINES 19 AND 20 <i>(Should equal line 13 on page 3)</i> →		\$		

Part II

This area may be used to provide the detail requested wherever "Explain" or "Specify" is found.

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Part III GENERAL FUND BALANCE SHEET**Modified Accrual**

A. ASSETS	Account No. (a)	Beginning of year (b)	End of year (c)
1. Current assets			
a. Cash and equivalents	1010	\$	\$
b. Investments	1030		
c. Taxes receivable <i>(From Section D, page 12)</i>	1080		
d. Tax liens receivable <i>(From Section D, page 12)</i>	1110		
e. Accounts receivable	1150		
f. Due from other governments	1260		
g. Due from other funds	1310		
h. Other current assets	1400		
i. Tax deeded property (subject to resale)	1670		
j. TOTAL ASSETS <i>(Should equal line B3)</i> →		\$	\$
B. LIABILITIES AND FUND EQUITY			
1. Current liabilities			
a. Warrants and accounts payable	2020	\$	\$
b. Compensated absences payable	2030		
c. Contracts payable	2050		
d. Due to other governments	2070		
e. Due to school districts	2075		
f. Due to other funds	2080		
g. Deferred revenue	2220		
h. Notes payable – Current	2230		
i. Bonds payable – Current	2250		
j. Other payables	2270		
k. TOTAL LIABILITIES →		\$	\$
2. Fund equity			
a. Reserve for encumbrances <i>(Please detail on page 10)</i>	2440	\$	\$
b. Reserve for continuing appropriations <i>(Detail on page 10)</i>	2450		
c. Reserve for appropriations voted from surplus	2460		
d. Reserve for special purposes <i>(Please detail on page 10)</i>	2490		
e. Unreserved fund balance	2530		
f. TOTAL FUND EQUITY →		\$	\$
3. TOTAL LIABILITIES AND FUND EQUITY <i>(Should equal line A1j)</i> →		\$	\$

Part IV **DETAIL**

This section may be used to provide the detail requested wherever "Explain" or "Specify" is found. If additional space is needed, please add extra pages using the following format. Please show the detail and the total for each.

Account number (a)	Item (b)	Amount (c)

Please Detail Reserves from page 9 (Balance Sheet)

Account number (a)	Item (b)	Amount (c)

Part V **GENERAL FUND****A. PLEASE LIST THE ANNUAL REQUIREMENTS TO AMORTIZE ALL GENERAL OBLIGATION**

(Debt as of (enter date) _____ for the ensuing five years)

	Year (a)	Principal (b)	Interest (c)	Total (d)
1.		\$	\$	\$
2.				
3.				
4.				
5.				
6. SUBTOTAL (Sum of lines 1–5)				
7. Remaining periods of debt				
8. TOTAL →		\$	\$	\$

B. AMORTIZATION OF LONG-TERM DEBT

Description (a)	Original obligation (b)	Purpose (c)	Annual installment (d)	Interest rate (e)	Date of final payment (f)	Bonds o/s at beginning of year (g)	Bonds issued this year (h)	Bonds retired this year (i)	Bonds o/s at end of year (j)
	\$		\$			\$	\$	\$	\$
TOTAL →	\$					\$	\$	\$	\$

Remarks

Part VI RECONCILIATIONS**A. RECONCILIATION OF SCHOOL DISTRICT LIABILITY**

Amount

1. School district liability at beginning of year
(Account number 2075, column b, on page 9)

\$

2. ADD: School district assessment for current year

3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)

4. SUBTRACT: Payments made to school district

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5. School district liability at end of year (line 3 less line 4)
(Account number 2075, column c, on page 9)

B. RECONCILIATION OF TAX ANTICIPATION NOTES

Amount

1. Short-term (TANS) debt at beginning of year

61V

\$

2. ADD: New issues during current year

3. SUBTRACT: Issues retired during current year

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4. Short-term (TANS) debt outstanding at end of year (Lines 1 + 2 – 3)
(Be sure to include (TANS) In Account number 2230, column c, page 9)

64V

PLEASE REFER TO THE INSTRUCTIONS TO COMPLETE SECTIONS C AND D.

C. ALLOWANCE FOR ABATEMENTS WORKSHEETCurrent year
(a)Prior years
(b)TOTAL
(c)

1. Overlay/Allowance for Abatements (Beginning of year)*

2. SUBTRACT: Abatements made (From tax collector's report)

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3. SUBTRACT: Discounts

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4. SUBTRACT: Refunds (Cash abatements)

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5. ESTIMATED ALLOWANCE FOR ABATEMENTS AT END OF YEAR**

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6. Excess of estimate (Add to revenue on page 1, line 1a)

*Use overlay amount for column (a) and use last year's balance of line 5, Allowance for Abatements for column b (see your form from last year).

**The amount in column c will go into line 1(b) for next year's worksheet.

D. TAXES/LIENS RECEIVABLE WORKSHEET1080
taxes
(a)1110 liens
(b)TOTALS
(c)

1. Uncollected, end of year

\$

\$

\$

2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements (from Worksheet C, line 5)

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3. Receivable, end of year *

* (These amounts are entered on page 9, account numbers 1080 and 1110, column c)

Part VII SUMMARY OF REVENUES FOR ALL OTHER FUNDS

REVENUE AND OTHER FINANCING SOURCES	Capital projects	Special revenue	Proprietary funds	
	(a)	(b)	Enterprise (c)	Internal service (d)
1. Revenue from taxes	T01 \$	T01 \$	T01 \$	\$
2. Revenue from licenses, permits, and fees	T29	T29	T29	
3. Revenue directly from the federal government	B89	B89	B89	
4. Revenue from the State of New Hampshire	C89	C89	C89	
5. Revenue from other governments	D89	D89	D89	
6. Revenue from charges for services	A91	A91	A91	
(a) Water supply system charges				
(b) Sewer user charges	A80	A80	A80	
(c) Garbage/refuse collection charges	A81	A81	A81	
(d) Electric	A92	A92	A92	
(e) Airport and aviation	A01	A01	A01	
(f) Highway	A44	A44	A44	
(g) Toll facilities	A45	A45	A45	
(h) Parks and recreation	A61	A61	A61	
(i) Parking	A60	A60	A60	
(j) Transit or bus system	A94	A94	A94	
(k) Other – <i>Specify</i> ↘	A89	A89	A89	
(1)				
(2)	A89	A89	A89	
(3)	A89	A89	A89	
7. Revenue from miscellaneous sources	U20	U20	U20	
(a) Interest on investments				
(b) Other miscellaneous sources	U99	U99	U99	
8. Interfund operating transfers in				
9. Other financial sources	U99	U99	U99	
10. TOTAL REVENUE AND OTHER SOURCES →	\$	\$	\$	\$

Part VIII SUMMARY OF EXPENDITURES FOR ALL OTHER FUNDS

EXPENDITURES (BY FUNCTIONS)	Capital projects	Special revenue	Proprietary funds	
	(a)	(b)	Enterprise (c)	Internal service (d)
1. General government	F89 \$	E89 \$	E89 \$	\$
2. Public safety	F62	E62	E62	
(a) Police				
(b) Ambulance		E32	E32	
(c) Fire	F24	E24	E24	
3. Airport/Aviation center	F01	E01	E01	
4. Highways and streets	F44	E44	E44	
5. Toll highways	F45	E45	E45	
6. Sanitation	F81	E81	E81	
7. Water distribution and treatment	F91	E91	E91	
8. Sewerage	F80	E80	E80	
9. Electric	F92	E92	E92	
10. Health	F32	E32	E32	
11. Welfare	F79	E79	E79	
12. Culture and recreation	F61	E61	E61	
13. Parking	F60	E60	E60	
14. Transit or bus system	F94	E94	E94	
15. Conservation	F59	E59	E59	
16. Redevelopment and housing	F50	E50	E50	
17. Economic development	F89	E89	E89	
18. Debt service		E23	E23	
19. Capital outlay – other	F89	F89	F89	
20. Interfund operating transfers out				
21. TOTAL EXPENDITURES →	\$	\$	\$	\$

Remarks

Part IX**BALANCE SHEET FOR SUMMARY OF ALL OTHER FUNDS**

	Account No. (a)	Capital projects (b)	Special revenue (c)	Proprietary funds	
				Enterprise (d)	Internal service (e)
A. ASSETS					
1. Current assets					
(a) Cash and equivalents	1010	\$	\$	\$	\$
(b) Investments	1030				
(c) Accounts receivable	1150				
(d) Due from other governments	1260				
(e) Due from other funds	1310				
(f) Other – <i>Specify</i> ↘					
2. Fixed assets					
(a) Land and improvements	1610	\$	\$	\$	\$
(b) Buildings	1620				
(c) Machinery, vehicles, and equipment	1640				
(d) Construction in progress	1650				
(e) Improvements other than buildings	1660				
(f) Other – <i>Specify</i> ↘					
3. TOTAL ASSETS →		\$	\$	\$	\$

Remarks

Part IX

BALANCE SHEET FOR SUMMARY OF ALL OTHER FUNDS (Continued)

B. LIABILITIES AND FUND EQUITY	Account No. (a)	Capital projects (b)	Special revenue (c)	Proprietary funds	
				Enterprise (d)	Internal service (e)
1. Liabilities					
(a) Warrants and accounts payable	2020	\$	\$	\$	\$
(b) Compensated absences payable	2030				
(c) Contracts payable	2050				
(d) Due to other governments	2070				
(e) Due to other funds	2080				
(f) Deferred revenue	2220				
(g) Notes and bonds payable					
(h) Other – Specify <input type="checkbox"/>					
(i) TOTAL LIABILITIES →		\$	\$	\$	\$
2. Fund equity/Capital					
(a) Reserve for encumbrances	2440	\$	\$		
(b) Reserve for special purposes	2490				
(c) Unreserved fund balance	2530				
(d) Municipal contributed capital	2610				
(e) Other contributed capital	2620				
(f) Retained earnings	2790				
(g) TOTAL FUND EQUITY →					
3. TOTAL LIABILITIES AND FUND EQUITY →		\$	\$	\$	\$

Part X**SUPPLEMENTAL INFORMATION WORKSHEET****A. INTERGOVERNMENTAL EXPENDITURES**

Report payments made to the State or other local governments **on reimbursement or cost-sharing basis**. Do not include these expenditures in part VIII.

Purpose (a)	Account No. (b)	Amount (c)
Payments made <u>to other local governments</u> for:		M12
Schools		
Sewers		M80
All other – County	4931	M89
All other – Towns	4199	M89
Payments made <u>to State</u> for:		L44
Highways	4319	
All other purposes	4199	L89

B. DEBT OUTSTANDING, ISSUED, AND RETIRED

Long-term debt purpose (a)	Bonds outstanding at the beginning of this fiscal year (b)	Bonds during this fiscal year		Outstanding at the end of this fiscal year (e)
		Issued (c)	Retired (d)	
Industrial revenue	19T	24T	34T	44T
All other debt	19U	29U	39U	49U
Interest on water debt	191			

C. SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your city before deductions for social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of city employees charged to construction projects. These amounts may be taken from the W3 form filed by your government for the year ended December 31.

Total wages paid

200

D. CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR

Report separately for each of the two types of funds listed below, the total amount of cash on hand and on deposit and investments in Federal Government, Federal agency, State and local government, and non-governmental securities. Report all investments at market value. Exclude accounts receivable, value of real property, and all non-security assets.

Type of fund (a)	Amount at end of fiscal year <i>Omit cents</i> (b)
Bond funds – Unexpended proceeds from sale of bond issues held pending disbursement	W31
All other funds except employee retirement funds and nonexpendable trust funds.	W61

Remarks

This is to certify that the information contained in this report was taken from official records and is complete to the best of our knowledge and belief.

Signatures of a majority of the governing body:

GENERAL INSTRUCTIONS

When completed, one copy should be returned to the Department of Revenue Administration and one copy should be placed in your municipal records.

Please be sure you have completed Part X, items A-D.

WHEN TO FILE: (RSA 21-J:34,V)

- For cities/towns reporting on a calendar year basis, this report must be filed on or before April 1.
- For cities/towns reporting on an optional fiscal year basis (year ending June 30), this report must be filed on or before September 1.

WHERE TO FILE

Department of Revenue Administration
State of New Hampshire
Municipal Services Division
PO Box 487
Concord, NH 03302-0487